

2021

CERTIFICATE

To the Clerk of Russell County, State of Kansas

We, the undersigned, officers of

Gorham

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.				
General	12-101a	7	236,365	90,019	46,216
Debt Service	10-113	8	11,965		
Library	12-1220	8			
Special Highway		9	37,094		
Water Utility		9	242,103		
Sewer Utility		10	116,886		
Solid Waste Utility		10	51,452		
Totals		xxxxxx	695,864	90,019	
Budget Summary		11			County Clerk's Use Only
Neighborhood Revitalization					1947 773

Two figures

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

108,761
NO

Assisted by: _____

Address: _____

Email: _____

Date Attested August 14 2020

Kristi A. Whitman
County Clerk

Neil F. Quinn
Dan M. Murphy
Carl L. Weigel
Justin M. Souder
Byla W. Wray

Governing Body

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 90,230
2. Library levy in 2020 budget	- \$
Other tax entity levy in 2020 budget	- \$
3. Net tax levy	\$ 90,230

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+	0	
5. Increase in personal property for 2020 :			
5a. Personal property 2020	+	57,518	
5b. Personal property 2019	-	61,412	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of annexed territory for 2020 :			
6a. Real estate	+	0	
6b. State assessed	+	306,678	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	306,678	
7. Valuation of property that has changed in use during 2020 :	+	0	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		306,678	
11. Total estimated valuation July 1, 2020		1,943,346	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.1874	
13. Percentage adjustment increase (12 times 3)	+ \$	16,907	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	1,624	
16. Total Percentage Adjustments	\$	18,531	

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+	0
Property tax revenues for debt service in 2020 budget:	-	0
Increased property tax revenues spent on debt service		0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget: Increase property tax revenues spent on public building commission and lease payments	-	_____ _____ 0
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)	+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:	+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:	+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:	+	_____
23. Law enforcement expenses - 2021 budget:	+	_____
Law enforcement expenses - 2020 budget:	-	_____
CPI adjustment 1.80%		_____ 0
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)	+	_____ 0
24. Fire protection expenses - 2021 budget:	+	_____
Fire protection expenses - 2020 budget:	-	_____
CPI adjustment 1.80%		_____ 0
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)	+	_____ 0
25. Emergency medical expenses - 2021 budget:	+	_____
Emergency medical expenses - 2020 budget:	-	_____
CPI adjustment 1.80%		_____ 0
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)	+	_____ 0
26. Total Revenue Adjustments		_____ _____ 0
Levies on Behalf of Another Political or Governmental Subdivision		
27. Library Levy - 2021 budget:	+	_____
Other tax entity levy - 2021 budget:	+	_____
Other tax entity levy - 2021 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		_____ _____ 108,761

Other Tax Levy Limitation Tests

Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **#DIV/0!**

"

Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	1,624
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	1,624

Exemption from Election Requirement **Yes**

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	90,230	19,213	247	166	2,263	116
Debt Service						
Library						
TOTAL	90,230	19,213	247	166	2,263	116

County Treas Motor Vehicle Estimate

19,213

County Treas Recreational Vehicle Estimate

247

County Treas 16/20M Vehicle Estimate

166

County Treas Commercial Vehicle Tax Estimate

2,263

County Treas Watercraft Tax Estimate

1991

Motor Vehicle Factor

0.21293

Recreational Vehicle Factor

0.00274

16/20 Vehicle Factor

0.00184

Commercial Vehicle Factor	0.02508
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0.02508

Watercraft Factor

0.00129

Gorham

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
Sewer	Debt Service	11,965	-	11,965	KSA 12-825d
Totals		11,965	0	11,965	
Adjustments*					
Adjusted Totals		11,965	0	11,965	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Bond	5/1/2016	9/1/2030	3.25	275,903	175,904	9/1	9/1	2,858	27,000	2,419	28,000
Total G.O. Bonds					175,904			2,858	27,000	2,419	28,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Loan	9/1/2010	9/1/2030	2.33	188,201	113,955	9/1	9/1	2,603	9,083	2,390	10,319
Total Other					113,955			2,603	9,083	2,390	10,319
Total Indebtedness					289,859			5,461	36,083	4,809	38,319

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2020	Payments Due 2020	Payments Due 2021
Totals					0	0	0

****If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	45,525	80,441	61,274
Receipts:			
Ad Valorem Tax	88,769	90,230	XXXXXXXXXXXXXXXX
Delinquent Tax	3,155	5,500	
Motor Vehicle Tax	22,007	10,407	19,213
Recreational Vehicle Tax	52	64	247
16/20M Vehicle Tax			166
Commercial Vehicle Tax		390	2,263
Watercraft Tax			116
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	121	150	150
Compensating Use Tax			
Local Sales Tax	55,272	42,000	48,600
Franchise Tax	10,875	9,475	10,500
Licenses	370	350	270
Building Permits	20	150	150
State of Kansas			
Leases	1,500	1,500	1,500
Misc			
Interest			
In Lieu of Tax (IRB)			
Interest on Idle Funds	757	801	823
Neighborhood Revitalization Rebate			0
Miscellaneous	2,465	2,500	2,500
Does miscellaneous exceed 10% of Total R			
Total Receipts	185,363	163,517	86,498
Resources Available:	230,888	243,959	147,772
Expenditures:			
Employee Wages	55,922	62,000	65,000
Payroll Taxes	6,771	6,850	7,000
Telephone	2,688	2,770	2,750
Insurance	14,464	14,500	15,000
Contractual	666	1,500	6,700
Mileage Reimbursement	641	1,100	1,200
Employee Ed	823	1,500	2,000
Maint/Parts/Supplies	9,301	13,000	15,000
Postage & Publication	1,918	2,250	3,500
Dues	3,121	3,500	6,000
Office Supply	3,199	4,250	4,500
City Facility Utilities	11,308	13,500	15,000
HWY Repairs	2,978	4,500	15,000
Parks and Rec.	684	1,500	7,500
Bond Pmts	32,141	34,000	35,000
Bad Debt	-789	-1,000	-1,000
Capital Outlay			19,250
KDHE PMT		11,965	11,965
Cash Forward (2021 column)			
Miscellaneous	4,613	5,000	5,000
Does miscellaneous exceed 10% of Total R			
Total Expenditures	150,447	182,685	236,365
Unencumbered Cash Balance Dec 31	80,441	61,274	XXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	266,370	235,336	236,365
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			236,365
Tax Required			88,593
Delinquent Comp Rate: 1.6%			1,426
Amount of 2020 Ad Valorem Tax			90,019

CPA Summary

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	199	199	199
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Sewer TRSFR	11,965	11,965	12,164
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	11,965	11,965	12,164
Resources Available:	12,164	12,164	12,363
Expenditures:			
KDHE PMT	11,965	11,965	11,965
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	11,965	11,965	11,965
Unencumbered Cash Balance Dec 31	199	199	XXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	14,426	11,965	11,965
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			11,965
Tax Required			0
Delinquent Comp Rate: 1.6%			0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 1.6%			0
Amount of 2020 Ad Valorem Tax			0

CPA Summary

Qualifies for:

Gorham

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	13,894	20,664	29,414
Receipts:			
State of Kansas Gas Tax	9,313	8,750	7,680
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	9,313	8,750	7,680
Resources Available:	23,207	29,414	37,094
Expenditures:			
Street Repair and Maint	2,543	0	37,094
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,543	0	37,094
Unencumbered Cash Balance Dec 31	20,664	29,414	0
2019/2020/2021 Budget Authority Amount	22,960	32,425	37,094

Adopted Budget Water Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	87,078	112,718	120,603
Receipts:			
Charges to Customers	116,850	105,000	120,000
Service Hook Up Fee	1,275	1,300	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	118,125	106,300	121,500
Resources Available:	205,203	219,018	242,103
Expenditures:			
Dues	172	180	300
Operations	71,287	78,235	170,000
Employee Wages	17,447	17,500	25,303
Parts and Maintenance	3,160	2,000	45,000
Employee Education	420	500	1,500
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	92,485	98,415	242,103
Unencumbered Cash Balance Dec 31	112,718	120,603	0
2019/2020/2021 Budget Authority Amount	209,297	252,345	242,103

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	83,941	77,984	74,386
Receipts:			
Charges to Customers	35,935	31,692	42,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	35,935	31,692	42,500
Resources Available:	119,876	109,676	116,886
Expenditures:			
Operations	11,217	15,390	40,000
Wages	10,313	3,569	5,000
Parts and Maintenance	8,398	4,366	71,886
Transfer Expense	11,965	11,965	
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	41,892	35,290	116,886
Unencumbered Cash Balance Dec 31	77,984	74,386	0
2019/2020/2021 Budget Authority Amount	215,219	144,681	116,886

Adopted Budget Solid Waste Utility	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	5,751	6,452	13,452
Receipts:			
Charges to Customers	36,510	37,000	38,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	36,510	37,000	38,000
Resources Available:	42,261	43,452	51,452
Expenditures:			
Operations	35,809	30,000	51,452
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	35,809	30,000	51,452
Unencumbered Cash Balance Dec 31	6,452	13,452	0
2019/2020/2021 Budget Authority Amount	50,174	43,017	51,452

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of

Gorham

will meet on 08/10/2020 at 7:00 PM at Gorham City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Gorham City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	150,447	47.020	182,685	46.340	236,365	90,019	46.322
Debt Service	11,965	1.276	11,965		11,965		
Library							
Special Highway	2,543				37,094		
Water Utility	92,485		98,415		242,103		
Sewer Utility	41,892		35,290		116,886		
Solid Waste Utility	35,809		30,000		51,452		
Totals	335,140	48.296	358,355	46.340	695,864	90,019	46.322
Less: Transfers	11,965		0		11,965		
Net Expenditure	323,175		358,355		683,899		
Total Tax Levied	93,135		90,230		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,928,397		1,947,091		1,943,346		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

*Tax rates are expressed in mills

2018
226,904
0
131,439
0
358,343

2019
226,904
0
122,809
0
349,713

2020
175,904
0
113,955
0
289,859

Rex Soldan

City Official Title: Treasurer

STATE OF KANSAS
RUSSELL
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn,

Deposes and says: That He is _____

Publisher of Russell County News,
a bi-weekly newspaper printed in the State of Kansas, and pub-
lished in and of general circulation in Russell County, Kansas,
with a general paid circulation on a bi-weekly basis in Russell
County, Kansas, and that said newspaper is not a trade, reli-
gious or fraternal publication.

Said newspaper is a bi-weekly published two days a week
and has been published continuously and uninterruptedly in
said county and state for a period of more than five years prior
to the first publication of said notice; and has been admitted at
the post office of Russell, Kansas, in said county as second
class matter.

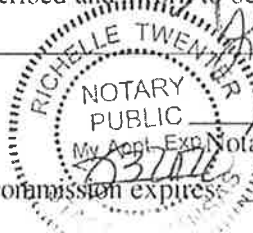
That the attached notice is a true copy thereof and was pub-
lished in the regular and entire issue of said newspaper for
_____ consecutive

Week, the first publication thereof
being made as aforesaid on the 23rd day of
July, 2020,
with subsequent publications being made on the
following dates:

_____, 20____, _____, 20____
_____, 20____, _____, 20____
_____, 20____, _____, 20____

Signed: _____

Subscribed and sworn to before me this 27 day
of July, 2020.

 _____
Notary Public's Signature
My commission expires Aug 3 2020

Publication Fee \$ 117.00

Affidavit, Notary's Fee \$ 1.00

Additional copies ____ @ \$ _____

Total Publication Fee \$ 118.00

Gorham Budget Summary

Legal Notice



NOTICE OF BUDGET HEARING

The governing body of

Gorham

will meet on 8/10/2020 at 7:00 PM at Gorham City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Gorham City Hall and will be available at this hearing.

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Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	150,447	47.020	182,685	46.340	236,365	90,019	46.322
Debt Service	11,965	1.276	11,965		11,965		
Library							
Special Highway	2,543				37,094		
Water Utility	92,485		98,415		242,103		
Sewer Utility	41,892		35,290		116,886		
Solid Waste Utility	35,809		30,000		51,452		
Totals	335,140	48.296	358,355	46.340	695,864	90,019	46.322
Less: Transfers	11,965		0		11,965		
Net Expenditure	323,175		358,355		683,899		
Total Tax Levied	93,135		90,230		1,943,346		
Assessed Valuation	1,928,397		1,947,091				

Outstanding Indebtedness

	2018	2019	2020
January 1,			
G.O. Bonds	226,904	226,904	175,904
Revenue Bonds	0	0	0
Other	131,439	122,809	113,955
Lease Purchase Principal	0	0	0
Total	358,343	349,713	289,859

*Tax rates are expressed in mills

Rex Soldan
City Official Title: Treasurer

July 23

No.

Plaintiff

Defendant

Filed 20

Clerk

Approved 20

Judge